

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

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June 21, 2005

Please review this amendment closely to ensure that the relevant forest fire has been sufficiently described and to ensure that the amendment is otherwise consistent with your intent. I have included a harvesting deadline of May 1, 2006, to receive the yield tax exemption. Is this O.K.?

It is possible that a Wisconsin court would find that this amendment is a "private or local law" which, under art. IV, sec. 18 of the Wisconsin Constitution, must be enacted as single-subject legislation. If so, this amendment cannot validly be enacted as part of the budget bill, which clearly encompasses more than one subject. Under *Milwaukee Brewers Baseball Club v. Wisconsin Dept. of Health and Social Services*, 130 Wis. 2d 79, 115 (1986), "a legislative provision which is specific to any person, place or thing is a private or local law within the meaning of art. 4, sec. 18, unless: 1) the general subject matter of the provision relates to a state responsibility of statewide dimension; and 2) its enactment will have direct and immediate effect on a specific statewide concern or interest." As it is difficult to predict the potential for and outcome of any court action on this amendment, you may wish to consider introducing this proposal as a separate bill.

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This amendment also adds farm-raised pheasants to the definition of livestock for purposes of the dairy and livestock modernization tax credits.

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